Application For Extension of Time To File Alabama Income Tax Returns

General Instructions

Use Form 4868A to request a 4-month extension of time to file Forms 40, 40A, 40NR, 41, or 65. The extension will be granted if you complete this form properly and file it on time. We will notify you only if your request for an extension is denied.

If you need an additional 2-month extension, you must file another Form 4868A by the expiration date of the original extension. An additional 2-month extension will not be granted unless you have an approved 4-month extension.

When To File

File Form 4868A by April 15, 2004. If you are filing a fiscal year Form 40, 40A, 40NR, 41, or 65, file Form 4868A by the regular due date of the return. If you are requesting a 2-month additional extension, file this form by the expiration date of the original extension.

You may file your return any time before the 4-month period ends.

Where To File

If you are <u>not</u> making a payment, mail this form to:

Alabama Department of Revenue Individual and Corporate Tax Division P.O. Box 327461

Montgomery, AL 36132-7461

If you are including a payment, mail this form and payment to:

Alabama Department of Revenue Individual and Corporate Tax Division P.O. Box 327464

Montgomery, AL 36132-7464

Enter amount paid here.

Complete this form and mail the original. Keep two copies: one copy should be attached to your return when it is filed, and the other should be retained for your records.

Penalties

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If you have an approved extension, you will not be

charged a delinquent penalty. Other penalties such as fraud penalty (maximum 50%), non-payment penalty (1% per month), estimate penalty (10% maximum), or underestimation penalty (6% maximum), will be charged, if applicable, even if you have an approved extension.

Interest

Interest is charged from the regular due date of the return until the tax is paid. It will be charged even if:

- · You have been granted an extension,
 - or
- You show reasonable cause for not paying the tax on time.

Alabama law provides that interest shall be collected at the same rate as prescribed by the Internal Revenue Service.

Composite Return

If you plan to file a composite return for the non-resident partners, and want to file an extension, use Form 4868A. This eliminates any penalty for late filing. Payments can be made on Form 4868A or Form IT: E-3.

Specific Instructions

Fill in the spaces for your name, address, social security number, and spouse's social security number if you are filing a joint return. If an extension of time is requested to file Form 41 or 65, enter the FEIN of the fiduciary or partnership return in the space provided.

Line 1

Indicate the type return for which you are requesting an extension by checking the appropriate box.

Line 2

Check box a if this is your first application. If you will be filing a return for the calendar year 2003, you will be granted a 4-month extension until August 15,

2004 to file your return. If you file a fiscal year, you will be granted a 4-month extension from the regular due date of the return. Example: If your fiscal year ends June 30, 2004, your return is due October 15, 2004. You may request a 4-month extension until February 15, 2005 to file your return.

Check box b if you have already been granted a 4-month extension and need an additional 2-month extension to file your return. If a fiscal year return, you must give the information requested. (See above instruction.)

Line 3

Full payment of the amount entered must be paid with this application. Partial payments will not be accepted.

If you anticipate owing additional tax when your return is filed, this amount may be paid with this application. Any tax due when your return is filed will be subject to interest as previously explained.

How To Claim Credit for Payment Made With This Form

If you file Form 40A, enter the amount paid on line 6, column A, and write Form 4868A to the left of the amount. Include this amount in the total to be entered on line 19.

If you file Form 40, 40NR, or 41, enter the amount paid with this extension on line 25 of Form 40, line 24 of Form 40NR, or line 12c of Form 41.

If you and your spouse file separate Forms 4868A for 2003, but file a joint income tax return for the year, enter on the appropriate line of your Form 40, 40A, or 40NR, the totals of the amounts paid on the separate Forms 4868A. Also enter the social security numbers of both spouses in the spaces on your return.

If you and your spouse file a joint Form 4868A for 2003, but file separate income tax returns for the year, you may claim the total payment (line 4) on your separate return or on your spouse's separate return, or you may divide it in any agreed amounts. Be sure to enter the social security numbers of both spouses on the separate returns.

\$	DETACH ALONG THIS LINE AND MAIL VOUCHER WITH YOUR FULL PAYMENT		\prec
4868A	ALABAMA DEPARTMENT OF REVENUE Application For Extension of Time To File Alabama Income Ta	x Returns	2003
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Your first name and initial (if joint return, also give spouse's first name and initial) Last name	Y	our social security number	
Present home address (number and street) or P.O. Box	Spouse's social security number		
City, town or post office, state, and ZIP code	FEIN (Form 41 or 65)		
1. An application is hereby made for an extension of time to file the following Alabama Income Tax Return: Form 40, 40A, or 40NR Partnership Form 65 Fiduciary (Estate or Trust) Form 41	FN	(For official use only)	
2. Check only A 4-month extension of time to August 15, 2004 is requested for the calendar year 2003 (or if a fiscal year return to/)		
one box An additional 2-month extension of time to October 15, 2004 is requested for the calendar year 2003 (or if a fiscal year return to/)	